

United States Department of Health and Human Services



Accountability Report: Fiscal Year 1999

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All of the information contained herein is extracted from the HHS FY 1999 Accountability Report. Please see the full report for the financial statements, audit opinion, and more detailed information.

United States Department of Health and Human Services



Accountability Report: Fiscal Year 1999

February 29, 2000

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A Century of Progress and A Look to the Future

	IN 1900	BY 1999
World Population	1.6 Billion	Over 6 Billion
U.S. Population	76 Million	270 Million +
U.S Life Expectancy	47.3 Years	76.5 Years

TOP ACHIEVEMENTS IN HEALTH AND WELL BEING IN THE 20TH CENTURY

Today, people living in the United States on average live more than 29 years longer than people of 1900. Most of those years are attributable to advances in public health. They reflect what has been and what can be accomplished by the public health and welfare community with the American public, scientists, technology and national as well as international cooperation. With this widespread cooperation, the well-being of all Americans improved.

- Antibiotics significantly reduced the incidence of pneumonia, tuberculosis, and other **INFECTIOUS DISEASES** that were among the leading causes of death in 1900. In 1997 they were heart disease, cancers and strokes.
 - Decreased age-adjusted death rates for **HEART DISEASES AND STROKES** from 307.4 and 88.5 per 100,000 respectively, in 1950 to 134.6 and 26.5 per 100,000 in 1996. Healthy behavioral choices, early diagnosis, and improvements in treatment have helped.
 - Increased use of sanitation, vaccines, antibiotics and technologic advances to identify and/or reduce **UNPREDICTABLE DISEASES** as they emerge, re-emerge and evolve.
 - Reduced cases of **SMALLPOX, DIPHTHERIA, MEASLES and WILD-TYPE POLIO** by 100% since the early 1900's as a result of vaccines. Vaccines also decreased **MUMPS, RUBELLA, and H INFLUENZA TYPE B** cases by over 99%.
 - Decreased nutritional deficiency diseases of **RICKETS, GOITER, SCURVY,**
- BERI-BERI AND PELLAGRA** of the early 1900's so in the last half of the century the focus shifted to the use of proper nutrition for chronic disease prevention.
- Increased use of sanitation standards, proper pesticide and herbicide controls, improved surveillance and diagnostic tools helped to reduce incidences of illnesses caused by **FOODBORNE PATHOGENS.**
 - Decreased **MOTOR VEHICLE DEATHS** by 90% from 18 deaths per 100 million miles traveled in 1925 to 1.7 per 100 million miles traveled, although 6 times as many people and 10 times as many miles are traveled by motor vehicles in 1997. Safer driving behavior as well as safer roads and vehicles have contributed to the decline.
 - Decreased **WORKPLACE DEATHS** due to unintentional injury from 37 per 100,000 workers in 1933 to 4 per 100,000 workers in 1997 although 3 times as many people are now in the workforce. These risks have been reduced through work environments that are safer and a comprehensive focus on occupational disease and injury.

-
- Increased environmental interventions, improvements in nutrition, advances in clinical medicine, improvements in access to health care and other improvements decreased the **INFANT MORTALITY** rate by more than 90% from 100 per 1,000 live births before age 1 in 1915, to 7.2 per 1,000 live births in 1997.
 - Decreased **MATERNAL DEATHS** due to the same improvements by almost 99% from 1900 down to 0.1 reported death per 1,000 live births (derived from 7.7 maternal deaths per 100,000 live births in 1997).
 - Decreased **DENTAL CAVITIES** among children by 40% - 70% in the last half of the century due to water fluoridation.
 - Decreased annual per capita **CIGARETTE CONSUMPTION** from 4345 cigarettes in 1963 to 2261 in 1998 through smoking prevention and cessation initiatives.
 - Saved thousands of lives through successful development and use of surgical procedures for transplanting hearts, kidneys, livers, and other human organs.
 - Provided **TEMPORARY ASSISTANCE TO NEEDY FAMILIES** as a means of helping families survive economically. Currently work participation is required in exchange for financial help. The number of recipients of temporary assistance to needy families as a percent of the total U.S. population was 1.7% in 1960, rose to a peak of 5.5% in 1994, and decreased to 2.5% as of June 1999. Continued progress on welfare reform and a strong economy has reduced welfare caseloads to their lowest percentage of the U.S. population since 1967 and the nationwide welfare rolls have fallen by 49 percent from 14.2 million in 1994 to 6.9 million in 1999.
 - **HEALTH INSURANCE COVERAGE** is provided for approximately 75 million elderly, disabled and economically disadvantaged Americans under Medicare and Medicaid. Health coverage is also being expanded under the State Children's Health Insurance Program to uninsured children whose families earn too much for existing public health insurance but too little to afford private coverage.
- Used national resources to achieve strategic goals for **INCREASING THE SPAN OF HEALTHY LIFE, REDUCING HEALTH DISPARITIES AND ACHIEVING ACCESS TO PREVENTIVE SERVICES** for everyone. Many of the objectives have been met or are moving toward the target.
 - Made progress in providing all Americans **ACCESS TO HEALTH CARE** through increasing school-based health centers, rural health care programs, health services offered in pre-school educational programs plus new initiatives for special populations such as adolescents, minorities, the elderly, etc.
 - A national program initiated in 1965 to provide **COMPREHENSIVE DEVELOPMENTAL SERVICES FOR AMERICA'S LOW-INCOME, PRE-SCHOOL CHILDREN** ages three to five and social services for their families has been implemented in 1,520 community-based programs. Enrollment has grown to 835,000 in FY 1999.
 - **AMERICANS WITH DISABILITIES** have obtained accommodations through legislation and increased awareness so they can lead more productive lives.
 - **OLDER AMERICANS** obtained needed nutrition and community support services to help them remain independent as long as they can. They also have a strong network and ombudsmen program to protect their rights.
-

A LOOK TO THE FUTURE

“As we enter the new millennium, we hope to build on our successes. We will continue to move people from welfare to work, expand and improve health care and...work diligently to unlock the mysteries of cancer, AIDS, and other diseases that threaten mankind.”

Donna E. Shalala, Secretary of Health and Human Services

Projected Significant Changes in American Demographics:

	IN 2000	BY 2100
Total Resident U.S. Population	275 million	571 million
Mean Age:	36.5	42.4
Number over 65 years of age	34.8 million (12.66%)	131 million (22.9%)
Makeup of Population (rounded):		
African-American	13%	15%
American Indian	1%	1%
Asian and Pacific Islander	4%	13%
Hispanic	12%	33%,
White (Non-Hispanic)	72%	40%

We will need to continue to serve and improve the health and well being of all Americans, especially older and vulnerable Americans. The major advances in human genome science and tissue engineering, research in cancer, AIDS, among others, will revolutionize the ability to survive. To ensure that these advances benefit everyone, we will have to address the increasing pressures on the health insurance safety net. In addition, we will need to continue to protect the well being of our children, families, and those who need economic and living assistance to survive and lead productive lives.

Sources: Morbidity and Mortality Weekly Reports, and 1999 National Vital Statistics report: Centers for Disease Control and Prevention
Other program information provided by OPDIVs
Monthly Estimates of Population, Historical National Estimates, and Projections of Population: U.S. Census Bureau

Message From The Secretary

I am pleased to present the U.S. Department of Health and Human Services (HHS) Fiscal Year (FY) 1999 Accountability Report, detailing our achievements during the final year of the 20th century. This report includes an unqualified, or “clean,” financial statement audit opinion from the Office of Inspector General. This “clean” opinion reflects very significant improvements over recent years in our financial accountability and internal controls. Our commitment is to hold government accountable to the same high financial standards that are required of publicly held firms in the private sector. We are living up to that commitment, and we will continue vigorously to address areas that need further attention.



Secretary Shalala

This past year saw a wide range of accomplishments:

Providing a safe and healthy childhood for our children has always been a high priority of HHS, and in 1999 we awarded the first adoption bonuses to 35 states that had increased the number of children adopted from foster care. The teen birth rate fell again, continuing a seven-year trend; the immunization rate for preschool children increased to a record 80 percent; and retail tobacco sales to minors and illicit drug use among teenagers declined.

In 1999 we also took a number of steps to increase Americans' access to health care. We worked with states to increase the availability of Medicaid, particularly to young adults leaving the foster care system; made it possible for disabled Americans to keep federally-funded health insurance when they return to work; obtained initial funding for a new program to improve health care access for the uninsured; and made it easier for children to get health insurance through their non-custodial parents after a separation or divorce. We also completed the approval of all 56 States and Territorial plans under the State Children's Health Insurance Program (SCHIP) which will provide health insurance for children in low-income families. And we recovered almost \$500 million as a result of efforts against health care fraud and abuse, with most of those funds being returned directly to the Medicare Trust Fund.

Our accountability is also illustrated in our ability to detect and correct material weaknesses in our operations. This report includes information, which satisfies the reporting requirements for the Federal Managers' Financial Integrity Act (FMFIA) of 1982. The management control material weaknesses (as defined by FMFIA) we have identified at the end of FY 1999 are presented in Section VI of this report. I hereby provide reasonable assurance that taken as a whole:

1. HHS is in compliance with the management control and financial systems requirements of the FMFIA; and
2. The resources entrusted to the Department are protected from fraud, abuse and mismanagement, though we have noted and are addressing the material weaknesses identified in this report. We will continue to focus on reducing the payment error rate in Medicare.

As we enter the next millennium, we hope to build on our past successes. We will continue to move people from welfare to work, expand and improve health care and, with the budget increase we secured for NIH in FY 2000, we will work diligently to unlock the mysteries of cancer, AIDS and other diseases that threaten our health.

A handwritten signature in black ink, appearing to read "D. Shalala". The signature is fluid and cursive, with a large initial "D" and "S".

Donna E. Shalala

Message From The Chief Financial Officer

As Chief Financial Officer (CFO) of the U.S. Department of Health and Human Services (HHS), I am pleased to present our final Accountability Report of the twentieth century. This notable milestone offers an opportunity to reflect on impacts the Department has made, and continues to make, on our nation's finances and on the health and family issues over which we have jurisdiction. Our achievements are many, not the least of which includes obtaining our first "clean" opinion on the Departmentwide financial statement audit for FY 1999.



CFO John J. Callahan

HHS accounts for over \$359.7 billion in net Federal outlays, or 21.1% of the Federal budget. Additionally, nearly 60% of all Federal grant funds flowed through HHS systems on their way to recipients. Those statistics alone highlight the need for HHS to be fully accountable to the taxpayers for the use of their dollars.

The independent financial statement audit process is one of the most reliable methods of determining the strength of internal controls and the reliability of financial information. As such, the Department has been subject to financial statement audits since FY 1996. Since that time we have worked hard to obtain our "clean" opinion. However, due to our systems limitations, we have had to devote significant amounts of resources at year end to the audit process to perform manual reconciliations and other work that is best automated and performed on a monthly or more frequent basis. We still need to upgrade and better integrate our financial systems and internal control mechanisms. Until we do so, the financial statement audit will continue to be a major challenge each year.

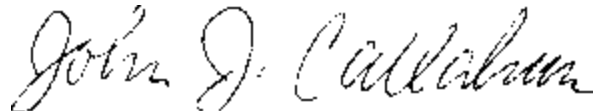
In this report, we have expanded our reporting on financial management performance, using the performance measures and targets from our companion document, the FY 1999 Chief Financial Officers Financial Management Status Report and Five-Year Plan, as a basis. Our performance targets all support our two broad financial management strategic goals:

- Decision makers have timely, accurate, and useful program and financial information, and
- All resources are used appropriately, efficiently, and effectively.

We are pleased that in many areas, our performance met or exceeded our targets. For example, we exceeded several of our electronic commerce targets, exceeded our target for timely resolution of cross-cutting financial assistance audits associated with our grantees, and far surpassed our targets for in-house financial management training. These accomplishments are in addition to our efforts to resolve our prior year audit qualifications so that we could achieve our clean opinion for FY 1999.

Preparedness for the Year 2000 was the major management effort during FY 1999, and through that process we learned a great deal that we can apply to other efforts. One of the most important systems initiatives we have begun to tackle is the growing threat of cyber-terrorism. Additionally, we must continue to integrate and strengthen our program and financial systems.

I am proud of the achievements we have made over the last five years that I have served as CFO. Our foundation is stronger now, yet we will face challenges in workforce planning, continued needs for system enhancements and reductions in the Medicare payment error rates, and opportunities for strategic partnering with program managers.

A handwritten signature in black ink, reading "John J. Callahan". The signature is written in a cursive, flowing style.

John J. Callahan

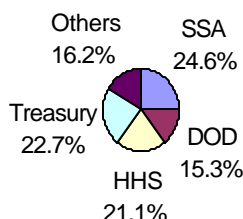
Financial Management Highlights At-a-Glance

FY 1999 Budget:

HHS FY 1999 Net Outlay Budget as Compared to Total Federal: 21.1% (Compared to 21.2% in FY 1998.)

HHS FY 1999 Net Outlays: \$359.6 billion
(Compared to \$350.6 billion in FY 1998.)

Federal FY 1999 Outlays by Agency



Departmentwide Financial Statement Audit:

FY 1999 Audit Opinion: Unqualified ("Clean")
(FY 1998 Opinion was Qualified)

FY 1999 Qualifications: 0
(Compared to 2 in FY 1998)

Auditor's Report on Internal Controls:

FY 1999 Material Weaknesses: 3
(Compared to 3 in FY 1998)

FY 1999 Reportable Conditions: 4
(Compared to 5 in FY 1998)

Report on Compliance with Laws and Regulations:

FFMIA Instances of Non-Compliances:

- Accounting systems not adequate to prepare reliable and timely financial statements;
- Lack of an Integrated Financial System at the Medicare Contractor and change process for recognizing Medicare Secondary Payer (MSP) receivables; and
- EDP Systems Control weaknesses at HCFA's Central Office, Medicare contractors, and the Payroll System.

FMFIA:

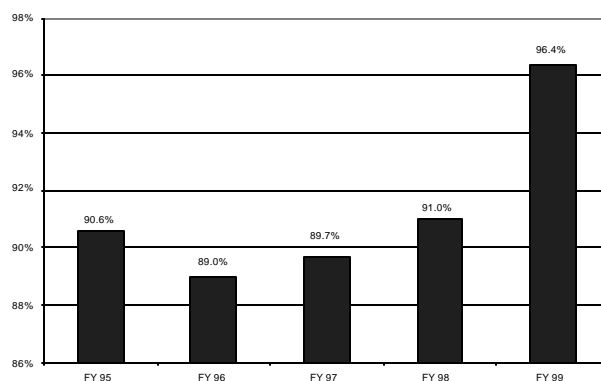
FY 1999 Year End Pending Weaknesses: 6
(Compared with 6 for FY 1998)

Material Weaknesses Corrected in FY 1999: 0
(Compared with 1 in FY 1998)

Prompt Payment:

FY 1999 Rate: 96.4%
(Compared to 91% in FY 1998)

HHS PERCENTAGE OF ON TIME PAYMENTS

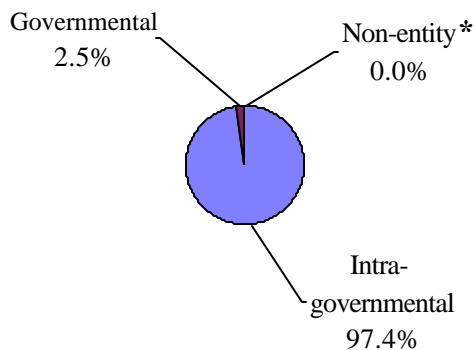


Debt Collection:

Collected \$14.2 billion in FY 1999.
(Compared to over \$13 billion in FY 1998.)

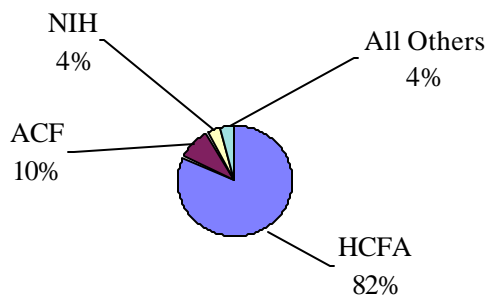
Electronic Funds Transfer Rates:

Payment Type	FY 1997	FY 1998	FY 1999
Grants	100%	100%	100%
Salary	98%	97%	99%
Vendor	42%	77%	85%

HHS FY 1999 Assets

Most HHS assets are Medicare's claims on the U.S. Treasury, and are categorized as Intragovernmental.

* Note: Non-entity assets were far less than .1% of total assets.

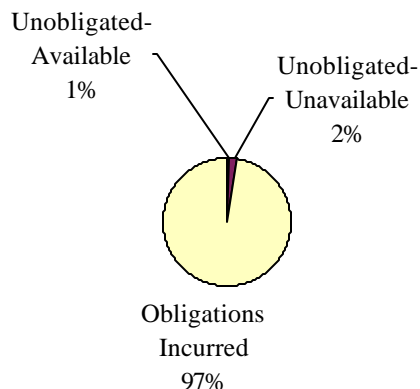
FY 1999 Net Cost of Operations by OPDIV

HCFA, ACF, and NIH account for the largest percentages of HHS' FY 1999 Total Net Cost of Operations.

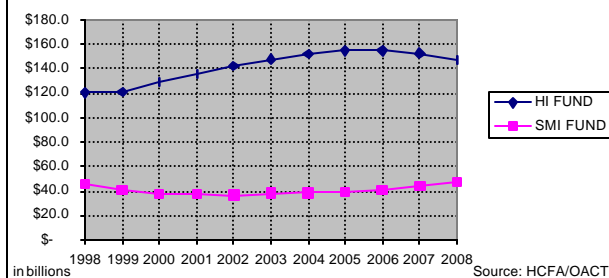
Child Support Enforcement Collections:

FY 1997	FY 1998	FY 1999
\$13.38 billion	\$14.3 billion	\$15.5 billion

Note: Data changes as more information becomes available. This is the data reported as of January 2000.

Status of Budgetary Resources at End of FY 1999

Most of the budgetary resources available to HHS during FY 1999 were categorized as incurred obligations at year end.

Estimated End-Of-Year Trust Fund Balances**Medicare Fee-for-Service Estimated Error Rates:**

Estimate Type	FY 1996	FY 1997	FY 1998	FY 1999 Draft
Mid-point dollar	\$23.2 billion	\$20.3 billion	\$12.6 billion	\$13.5 billion
Mid-point Percentage	14%	11%	7.1%	7.97%

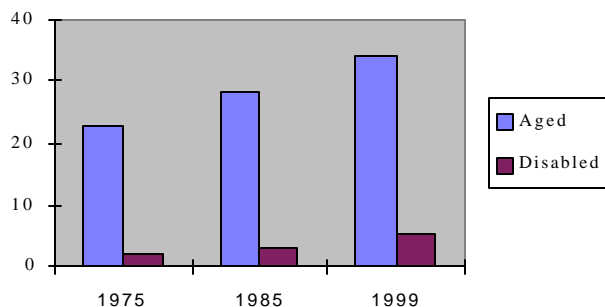
Program Highlights At-a-Glance

Highlights of the Most Recent Reported Performance:

Medicare

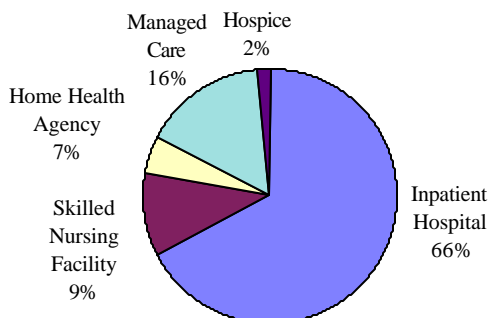
- Improved access to care for elderly and disabled beneficiaries who do not have public or private supplemental insurance by working with states to set targets to increase beneficiary enrollment in Medicare.
- Continued to develop an appropriate performance measurement and reporting methodology to assess beneficiary satisfaction with fee-for-service arrangements.
- Sustained health care choices so 76% of Medicare beneficiaries have at least one managed care option; the target was 80% but marketplace conditions affected achievement.

Medicare Enrollment
(in millions)



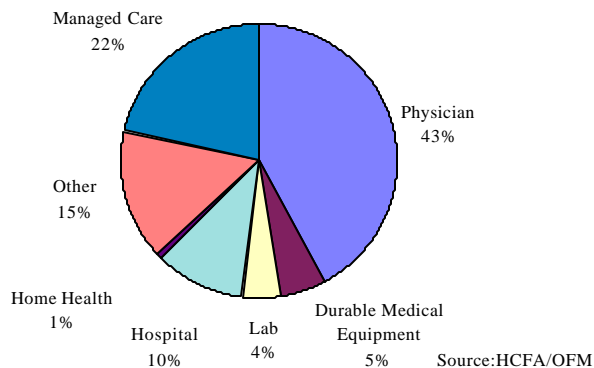
Source: HCFA/OACT/OIS

**1999 Hospital Insurance (HI)
 Medicare Part A Benefit Payments**



Source: HCFA/OFM

**1999 Supplemental Medical Insurance (SMI)
 Medicare Part B Benefit Payments**

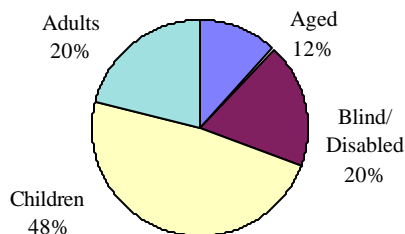


Source: HCFA/OFM

Medicaid

- Provided linked Medicare and Medicaid data files for dually eligible beneficiaries to states so the service delivery system will be better integrated and more flexible in meeting the needs of dually eligible beneficiaries.

1999 Medicaid Enrollees



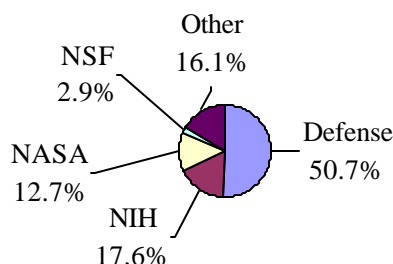
Source: HCFA/OACT

Temporary Assistance To Needy Families

- Forty-six states reported that low-income families increased their self-sufficiency when 1.3 million welfare recipients moved into new employment.

Biomedical Research

- Significant advances resulted in improved understanding of our genetic make-up, new insights into the relationships among growth and development, aging, and cancer at the cellular and molecular levels of proteins involved in the body's immune response to bacteria, and evidence that adult neural stem cells can be used to repair brain damage.

Federal FY 1999 Research Outlays

Source: President's Budget for Fiscal Year 2001, Historical Table 9.8

Head Start

- 835,000 children of low-income families received comprehensive services for their growth and development.
- 87% of Head Start children received needed medical treatment, just short of the 88% target.

Infectious Diseases

- Due to research and prevention, AIDS dropped out of the leading causes of death.
- The nation's overall immunization rate for preschool children vaccination levels increased to a record 80% based on the most recent data.

**Number of AIDS Cases
Reported
During 12 Month Period**

Through June 1999	47,083
Through June 1998	54,140
Through June 1997	64,597
Cumulative Total as of June 1999	711,344

CDC HIV/AIDS Surveillance Report,
Table 2, Vol.11, No.1 1999

Substance Abuse Prevention

- Illicit drug use was slightly less than that reported for 1997.

Use of Any Illicit Drug In a Year

	1998	1999
8 th Graders	21.0%	20.5%
10 th Graders	35.0%	35.9%
12 th Graders	41.4%	42.1%

University of Michigan 1999
Monitoring the Future Survey

Tobacco

- Substantial declines occurred in the average retailer sales rates of tobacco products to minors, according to reported data.

**Percentage of Teenagers
(In Grades 9-12) Who Smoke**

FY 1997	36.4%
FY 1995	34.8%
FY 1993	30.5%
FY 1991	27.5%

Source: CDC Youth Risk Behavior Survey

Health Disparities

- Health care for 8.7 million uninsured and underserved people was provided at Health Centers, according to the most recent data.
- Research on heart failure care for minorities was conducted and led to more effective treatment.
- New health care facilities were constructed to provide American Indians needed health care.

ACKNOWLEDGMENTS

We would like to recognize the following people among the many, for their contribution to the FY 1999 HHS Accountability Report:

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A special acknowledgment goes to Joe Vengrin and the staff of Audit Operations, and to the commercial auditors for their efforts. Also, we appreciated the excellent coordination provided by Ann Kendall and James Short of the Office of Management and Budget.

The report could not have been produced without the help of the Finance and GPRA Offices throughout HHS, and the ASMB Office of Finance, including the Accountability Report team.

Key HHS Financial Management Officials

George Strader

Deputy Chief Financial Officer

Shirl Ruffin

Director, Office of Financial Policy

Sue Mundstuk

Director, Division of Accounting and Fiscal Policy

Linda Hoogveen App

Director, Division of Financial Management Policy

Tom Doherty

Director, Office of Financial Systems

Ed Martin

Director, Office of Budget Execution

For additional information on the following, please call or e-mail:

**Accountability Reporting and Financial Management
Five Year Plans**

Carol Pitts

(202) 205-2099

cpitts@os.dhhs.gov

Debt Management

Paul Reed

(202) 690-6487

preed@os.dhhs.gov

Joe Hribar

(202) 690-6190

jhribar@os.dhhs.gov

Departmental Accounting Manual

Alan M. Levit

(202) 690-6212

alevit@os.dhhs.gov

Electronic Commerce

James Johnson

(202) 690-6494

jjohnson@os.dhhs.gov

Financial Accounting Systems

Charles Worthy

(202) 690-6490

cworthy@os.dhhs.gov

Financial Database Management

Margie Yanchuk

(202) 690-6687

myanchuk@os.dhhs.gov

**Financial Statement Preparation
and Audit Liaison**

Ann Davis

(202) 690-6197

adavis@os.dhhs.gov

Angela Freeman

(202) 690-5799

afreeman@os.dhhs.gov

Carol Israel

(202) 690-6359

cisrael@os.dhhs.gov

Kevin Kuesters

(202) 690-6214

kkuester@os.dhhs.gov

Damon Sutton

(202) 690-6199

dsutton@os.dhhs.gov

Paul Weinberger

(202) 260-6572

pweinber@os.dhhs.gov

FMFIA

Joe Perricone

(202) 690-6426

jperrico@os.dhhs.gov

Prompt Payment and Travel Cards

Richard Carlson

(202) 690-6995

rcarlson@os.dhhs.gov

Travel Policy

Linda Herbert

(202) 260-3078

lherbert@os.dhhs.gov

**U.S. Department of Health & Human Services
Assistant Secretary for Management and Budget
200 Independence Avenue, SW
Washington, DC 20201**

**The HHS Accountability Report: FY 1999
is available on the Internet at:
<http://www.hhs.gov/of/reports/account/>**
